Report on the Administration of the Salt Department of the Bombay Presidency (excluding Sind and Aden)

For the year 1927-28

(With Appendices)

CALCUTTA: GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
1928

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No. 46-23.

FROM

G. L. MACGREGOR, ESQ., I.C.S.,

Collector of Salt Revenue, Bombay,

To

THE SECRETARY,

Central Board of Revenue, Simla.

Poona, 7th August 1928.

Reports and Returns—Annual Report—Bombay Salt Department—Administration Report for 1927-28.

SIR,

I have the honour to submit the Annual Report on the Administration of the Bombay Salt Department for the year 1927-28.

2. **Personnel of the Department.**—Mr. R. L. Sinclair was in charge of the Department from 1st April to 24th August 1927 and thereafter I held charge of the Department up to the end of the year.

3. **The Supervising Staff.**—The supervising gazetted staff was increased from 7 to 10—7 Assistant Collectors, 1 Chief Account Officer, 1 Superintendent of Lights and 1 Personal Assistant to the Collector. The additional appointments were as under :—

1 Assistant Collector of Salt Revenue, Kanara Range,

1 Assistant Collector of Salt Revenue, Viramgam Customs Line (temporary), and

1 Personal Assistant to the Collector of Salt Revenue in lieu of the appointment of Head Clerk.

4. **Changes in the Department.**—The important changes during the year were :—

(*a*) The reconstitution, with effect from 1st April 1927 of the charges of the Assistant Collectors of Salt Revenue, Kolaba Range and Goa Frontier into three charges, *viz.*,

(*i*) Kolaba Range with the Kolaba District and the Northern half of the Ratnagiri District up to Purnagad,

(*ii*) Kanara Range comprising the remaining half of the Ratnagiri District and the Kanara District, and

(*iii*) Goa Frontier-Terekhol to Kadra Beat inclusive of Castle-Rock, and

(*b*) the re-establishment of the Viramgam Land Customs Line, with effect from 6th July 1927 with the object of levying duty on *imported* articles coming from the Kathiawar State Maritime ports (except Bhavnagar).

The following additional establishment was entertained in connection with the Customs Line during the year under report :—

Executive officers	9
Clerical Establishment.	33
Menial Establishment	68

(*c*) the creation of the appointments of—

(*i*) Assistant Inspector, Pritchard Salt Works,

(*ii*) Head clerk to the Assistant Collector of Salt Revenue, Kanara Range,

(*iii*) 1 Naik and 4 peons for ditto, and

(*iv*) 1 carpenter and two masons for the Northern Frontier in lieu of the armourer and tailor whose appointments were abolished.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1926-27 being given for comparison :—

	1926-27.	1927-28.	Increase.	Decrease.
1. Number of supervising officers.	7	10	3	..
2. Number of subordinate establishment . .	5,179	5,296	117	..
3. Number of Talukas .	31	33	2	..
4. Number of salt-works .	419	418	..	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty . .	1,16,91,616	1,09,73,195	..	7,18,421
6. Number of maunds of salt delivered free and at nominal rate of duty	7,63,957	15,00,769	7,36,812	..
7. Number of maunds of salt excised, imported or delivered free or at nominal rate . . .	1,24,55,573	1,24,73,964	18,391	..
8. Total Revenue . .	1,52,45,935*	1,47,36,776	..	5,09,159
9. Number of offences enquired into . . .	79	36	..	43

The increase in the number of subordinate establishment is mainly due to the additional establishment entertained in connection with the Viramgam Customs Line.

* The figure differs from that given in the report for 1926-27 owing to subsequent adjustment.

6. **Financial Results.**—The financial results of the last year's administration compared with those of the previous year are exhibited below :—

Year.	Gross receipts.	Expenditure.		Refunds.	Total expenditure and refunds. (Cols. 3A, 3B, 4.)	Net receipts (Col. 2—Col. 4.)	Percentage charges on net receipts (Cols 3B to Col. 6.)
		Manufacture charges.	Supervision charges.				
1	2	3A	3B	4	5	6	7
							Rs. A. P.
1923-24	2,16,40,568	9,25,687	23,44,041	2,08,777	34,78,505	2,14,31,781	10 15 0
1924-25	1,67,36,805	7,50,748	23,90,050	1,83,816	33,24,614	1,65,52,989	14 7 0
1925-26	1,46,08,606	3,83,850	25,94,942	1,43,045	31,21,837	1,44,65,561	17 15 1
1926-27	1,53,70,818*	3,74,429	25,35,011*	1,24,883	30,34,323*	1,52,45,935*	*16 10 0
1927-28	1,48,65,228	2,80,373	26,55,314	1,28,452	30,64,139	1,47,36,776	17 15 11

*These figures differ from those given in the report for 1926-27 owing to subsequent adjustments.

The percentage charges on the net receipts during the year under report show some increase partly due to a reduction in the receipts and partly to an increase in expenditure on account of the re-establishment of the Viramgam Customs Line.

7. **Salt, General Sources of Supply.**—The Salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified as follows :—

(1) Baragra or Rann salt made from brine wells on the edge of the Lesser Rann of Cutch in the salt-works at Kharaghoda and Udu, six miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea salt made within the Presidency. The factories at Dharasna and Chharwada at the Southern end of the Gujarat Coast near Bulsar are both Government property and worked departmentally. The other salt-works, with three exceptions, are grouped within a radius of 30 miles of Bombay City. Those which are Government property are leased to private individuals for working ; the others are owned as well as worked privately.

(3) Imported salt, mostly from sea salt-works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to " Foreign Malabar ", *i.e.*, to the States of Travancore and Cochin ; and free of all duty in limited quantities for domestic consumption to the States of Cambay and Radhanpur

and the Estates of Patri and Jhinjuvada on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea before passing the Preventive Station. Under the agreement with the Janjira State it receives salt free of duty at the rate of 12 lbs. per head of population.

Baragra Salt.

8. **Produce.**—The produce and sales of Baragra salt (including Kuda salt) during the last two manufacturing seasons are given in Appendix A. The quantity in stock on 1st July 1927 was 56,52,117 maunds compared with 77·51 lakhs of maunds on the same date in the previous year.

The following table gives details of the manufacture of salt at the Pritchard Salt Works during the last two seasons :—

Salt-works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Mds.	Mds.	Mds.
Kharaghoda (including the new extension) . . .	1926-27	207	8,56,340	4,136	6,561
	1927-28	337	14,25,155	4,229	7,422
Udu . . .	1926-27	91	3,88,236	4,266	6,755
	1927-28	150	6,05,106	4,034	6,950
Total .	1926-27	298	12,44,576	4,176	6,755
	1927-28	487	20,30,261	4,169	6,950

The production of salt was again increased as the stocks were diminishing. It was intended to produce 22 lakhs of maunds of salt in sidings Nos. VII and VI (the latter was closed during the previous season) of Kharaghoda and at Udu. But owing to a heavy and untimely rainfall of two inches, on 17th December 1927, which caused considerable damage to the salt under formation in the pans, the produce was only 20·30 lakhs of maunds against 12·44 lakhs of maunds in the previous season, an increase of 7·86 lakhs of maunds. The number of pans worked during the year was 487 against 298 in the previous year. The average yield per pan has slightly decreased due to the natural cause mentioned above.

In the Kharaghoda agar brine was let into the first pan on 3rd November 1927 and into the last pan on 12th January 1928. In the Udu agar the earliest and the latest dates were 4th November and 9th January, respectively. The first pan was cleared on 16th March and the last on 3rd May 1928 in the Kharaghoda agar, the corresponding dates in the Udu agar were 19th March and 10th May 1928, respectively. The manufacturing season thus extended as a whole from 3rd November 1927 to 3rd May 1928 compared wi h a total period of from 12th November 1926 to 12th April 1927 in the previous year. The duration of the manufacturing season was thus

longer than the previous year by one month owing to the set-back caused by the rain.

The quality of salt stored is good.

9. **Storage.**—Storage commenced on 19th April 1928 and ended on the 11th May, 20·30 lakhs of maunds of salt having been brought into store in 23 days compared with 12·44 lakhs of maunds in 16 days in 1927. The average quantity of salt stored per day this season was 88,272 maunds against 77,796 maunds during the previous season. All salt was stored, as during the previous year, in the closed and open over-head stores, obviating the need for making a heap by manual labour. As usual 2,68,219 maunds of newly manufacture salt were issued to traders without being stored, during the storage operations against 65,651 maunds so issued last year. The increase is due to the fact that the issue of old salt was discontinued during the storage in order to have sufficient space on the open store to accommodate all new salt. The railway authorities duly supplied the required number of engines and trucks. The total quantity of salt in the Stores on 30th June 1928 was estimated at 33,64,178 maunds exclusive of 18,86,585 maunds stored at Kuda, the corresponding figures on the same date of the previous year were 38,20,358 maunds and 18,31,759 maunds respectively.

The cost of storage slightly increased from Rs. 402 per lakh of maunds in 1926-27 to Rs. 430 per lakh of maunds during the year under report. The increase was due to the necessity for purchasing a number of new baskets, etc., for handling a larger quantity of salt during the year.

The average load of a wagon was maintained this year at 193 maunds against 189 maunds during the previous season. One whole rake consisting of 18 trucks was weighed from each of the 3 salt-works on each day during the storage. The quantity stored each day was estimated on the daily actual average weight of a wagon belonging to a particular rake weighed from the relative salt-work. The following statement will be found interesting :—

Name of the salt work.	Period of storage.	Number of wagons unloaded at the stores.	Maximum weight per wagon ascertained during the storage.	Minimum weight per wagon ascertained during the storage.	Total quantity of salt stored.	Daily average per wagon (Col. 6 ÷ Col. 3)
1	2	3	4	5	6	7
			Mds.	Mds.	Mds.	Mds.
Siding No. VI at Kharaghoda	19th April 1928 to 7th May 1928	2,012	203	180	3,82,718	190
Siding No. VII at Kharaghoda	19th April 1928 to 9th May 1928	5,505	201	176	10,42,434	189
Uluagar	19th April 1928 to 11th May 1928	3,033	206	194	6,05,106	199·51

The wagons are of uniform capacity and care is taken to see that they are fully loaded. The above phenomenon of maximum and minimum weights can only be explained in two ways, *viz.*,

(*i*) the difference in the quality of brine, and

(*ii*) the number of days taken by agarias of each pan to produce salt;

the longer the period of manufactrue the harder and heavier is the salt crystal.

10. Sales.—The issues on payment of full duty during the financial year 1927-28 amounted to 24,29,684 maunds (inclusive of the sales at Kuda) against 25,06,457 in 1926-27 and 23,56,870 maunds in 1925-26. The figures of 1927-28 show a slight decrease over the last year's figures. The figures of sales for the manufacturing season—July 1927 to June 1928—were 25,42,954 maunds against 24,90,519 maunds during the previous season—*vide* Appendix A.

Salt was issued from Kuda for the first time out of the stock taken over from the Dhrangadhra State since 1924, with effect from 1st December 1927. From this date to 31st March 1928, 2,37,600 maunds were issued and 3,52,620 maunds up to the end of the seasonal year—30th June 1928. The figures are included in the above figures of sales.

No refund of duty and cost price in respect of the indents received was granted during the year. Indents for 1,39,500 maunds of Kharaghoda salt and 31,860 maunds of Kuda salt were awaiting compliance on 31st March 1928, against 1,10,610 maunds on the same date last year. The issues of Kuda salt were stopped from 6th June owing to the approach of the monsoon on which date all arrear indents for Kuda salt were worked off. Most of the arrear indents at Kharaghoda were also cleared before 30th June.

Under the Government of India, Finance Department (Central Revenues) Notification, Salt No. 12, dated the 30th April 1927 the issue price of Baragra salt from Kharaghoda was reduced with effect from 6th May 1927, from four annas three pies to four annas per maund, with a view to reduce the stock of salt in hand. The issue price was restored to four annas three pies per maund, with effect from 1st November 1927 under the Government of India Notification Salt 34, dated the 15th October 1927. The issue price of Kuda salt was fixed at three annas six pies per maund (Government of India Notification No. 33, dated the 15th October 1927). The rate was kept at a lower figure than that for Kharaghoda salt because of the extra Railway freight of about 12 to 15 pies per maund which the traders have to bear owing to the longer lead to Viramgam, the place where the two kinds of salt meet.

11. The manner in which issues of Baragra salt were distributed during the financial year is shown in Appendix B. The amount of salt removed beyond the Presidency was 67·9 per cent. of the

total issues as compared with 70·7 per cent. in 1926-27. Removals to all places outside the Presidency showed a decrease of 1,24,032 maunds as owing to heavy rainfall last year the railway communications were entirely stopped for over a month. The decrease was somewhat counterbalanced by increased removals to places within the Presidency.

12. **Through Booking System.**—For payment of duty and cost price of salt, traders availed themselves of 24 treasuries, the same number as last year.

The following statement shows how the different systems of payment of duty and cost price for Baragra salt have worked during the year compared with the previous year :—

Name of places at which duty and cost price were collected.		192627	1927-28.
		Mds.	Mds.
Headquarters office, Bombay, Main Salt Stores, Kharaghoda, and Broach Customs House . .	Kharaghoda	6,84,540	8,55,720
	Kuda .	..	18,630
Treasuries beyond the Presidency (including the figures of Ahmedabad Treasury within the Presidency).	Kharaghoda	9,59,130	5,53,680
	Kuda .	..	1,63,080
Total .	Kharaghoda	16,43,670	14,09,400
	Kuda .	..	1,81,170

13. **Loss and Wastage.**—The quantity of salt written off as loss and wastage in the open stores was 1,09,001, that in heaps 1,86,113 and that in closed stores 993 maunds or a total of 2,96,107 maunds against 12,66,241 maunds written off last year. The wastage written off in the closed store and in heaps of 1916, 1923/1 and 1924 seasons was the actual wastage found on entire clearance of the heaps during the year while that written off in the open stores and in the 1922 and 1923/2 heaps was based on eye estimation only.

The 1925 heap at Kuda was practically cleared and the balance of 3,645 maunds was weighed. The quantity stored was much overestimated on external measurement. Under the terms of the proposed agreement wastage is calculated at 3 per cent. per annum. The State is paid on 90 per cent. of the estimated quantity stored subject to adjustment when the heap is cleared. The result shows that if 10,000 maunds over and above the 3 per cent. be allowed for the abnormal floods that hit Dhrangadhra very hard the heap was actually 3,65,149 against an estimate of 4,26,889 maunds. The State will accordingly have to refund just over Rs. 4,000.

14. **Stocks.**—The quantity of Baragra salt at Kharaghoda at the close of the manufacturing season on 30th June 1928, was 33·64 lakhs of maunds compared with 38·2 lakhs of maunds at the end

of the previous season; while that at Kuda was 16·86 lakhs of maunds against 18·31 lakhs of maunds at the end of 1926-27 season. The stocks at both the places have thus decreased. The total stock at Kharaghoda and Kuda is still almost equal to two years' issues and they belong to the following y ears :—

Salt season.	Stock at Kharaghoda.	Stock at Kuda.
	Mds.	Mds.
1921	10,52,304	..
1922	3,65,906	..
1923	4,79,332	..
1924	..	4,73,075
1925	..	3,645
1926	..	5,06,461
1927	..	3,93,204
1928	14,66,636	3,10,200
Total .	33,64,178	16,86,585

15. **Cost Price paid and advances made to the Agarias.**—975 Agarias were paid Rs. 2,53,782-4-0 being the wages at 2 annas per maund on 20,30,258 maunds produced during the season. This works out at an average of Rs. 260 per agaria as against Rs. 279 received by them last year and Rs. 327 during the preceding season. The reasons for the reduced wages earned by them are two-fold, *viz.*,

(1) the price given to them was reduced from the current season from 2 annas 3 pies per maund to 2 annas, under the Government of India, Finance Department (Central Revenues) letter C. No. 644 (3)-Salt-26, dated the 27th April 1927, and

(2) owing to untimely and heavy rain in December the salt crop sustained damage.

The total amount advanced to the agarias as tagai was Rs. 19,365 as against Rs. 3,465 during the previous year. The increase was due to increased output during the year necessitating the engage ment of a larger number of new agarias who had no balance left to be paid to them against the previous season's crop as was the case with some of the agarias who had worked during the last season, and who in consequence received no tagai from Government but only their withheld wages.

The following expenditure was incurred on the well-being of the agarias at the Pritchard Salt Works, Kharaghoda, during the year under report :—

Details.	Amount spent. Rs.	A.	P.
(1) Maintenance of Khan Bahadur Ghulam Yasin School . .	287	5	0
(2) Assistance to agarias in clearing the pans and heaping by the side of the rail	250	0	0
(3) Repairs to agaria lines	275	0	0
(4) Lighting charges in agaria lines	139	11	0
(5) Miscellaneous (including renewal of pagdis to agaria Patels)	627	0	0
(6) Reconstruction of an agaria line	2,418	0	0
(7) Rebuilding the walls of agaria lines collapsed in the flood . .	600	0	0
Total .	4,597	0	0

16. Kharaghoda New Village.—The rainfall at Kharaghoda during the year 1927 measured 51·49 inches against 31·27 inches in 1926. The rainfall was abnormal and unprecedented in the history of the Kharaghoda village. The Rann was for several days under 12 feet of water. Most of the chaukis in the Rann were seriously damaged, many having been bodily lifted from their positions and carried away by the floods, leaving only a few wrecks which were collected after the floods had subsided. The Railway sidings also suffered damage. The Kharaghoda village was also in a danger of being flooded, but thanks to the unceasing energy of the Assistant Collector and the Inspector, Pritchard Salt Works, Khan Bahadur Ghulam Ali Mustafa, the calamity was averted by the timely precautions taken by them in diverting the overflow of water from the large tank to the North of the village. Some buildings, especially the ' Kutcha ' ones sustained great damage by the flood and heavy rain. Owing to breaches on the Railway line and the damage to telegraph lines, communication was cut off with the outside world for a period of 13 days. Railway communication was not restored until after a lapse of 38 days.

The population of the Government village at Kharaghoda was 3,494 against 3,559 in the previous year. The number of births was 98 or 28·02 per mille against 108 or 30·34 per mille in the preceding year. The number of deaths was 86 or 24·58 per mille against 126 or 35·40 per mille in 1926-27.

The number of patients treated at the dispensary was 6,064 against 5,582 in the previous year. The number of patients treated for malaria was 1,632 against 1,611 in 1926-27. This disease continued most persistently right into the hot weather.

Kuda Salt.

17. 3,10,200 maunds of Kuda salt were taken over at the end of the manufacturing season 1928, in accordance with the agreement with the Dhrangadhra State, and the cost price on 9-10ths of the quantity is being paid to it at 3½ annas per maund.

The total quantity of salt taken over and stored at Kuda (inclusive of the four previous seasons' stock) amounted to 21,41,959 maunds out of which 3,52,620 maunds were sold during the year under review, 1,02,754 maunds written off as wastage and overestimation and the balance in hand on 30th June 1928 was 16,86,585 maunds.

Sea Salt.

18. Produce.—Both the Dharasna and Chharvada Government sea salt-works were worked during the season. The Chharvada agarias produced a larger quantity of light salt required for Khandesh market for which reason the sales of salt increased.

All the pans in both the agars were worked during the year. The production in the Dharasna salt-work was 2·82 lakhs of maunds during the year under report compared with 2·63 lakhs of maunds in 1926-27. In the Chharvada salt-works the output was increased from 1·87 lakhs to 2·11 lakhs. The Dharasna-Chharvada salt-works on the whole produced 4·93 lakhs of maunds against 4·5 lakhs last year in order to keep pace with the increased sales from the salt-works.

The Konkan salt-works including those at Shiroda and Sanikatta produced 94·29 lakhs of maunds against 92·82 lakhs maunds during the previous season, or an increase of 1·47 lakhs of maunds. In the Thana Range there was an increase of about 3½ lakhs of maunds in the produce (inspite of an unfavourable season during the early part of the year) which was due to the attempts made by the shilotris to increase production so as to meet the rise in the demand for salt. The increase was more than counterbalanced by a decrease of about 3·75 lakhs of maunds in the Kolaba Range which was due to the late commencement of the manufacture there on account of heavy rains in November and again in December 1927. Only 16 salt-works out of 123 at Sanikatta in the Kanara District were worked during the last year owing to large stocks held in balance and lack of storage accommodation on the central platform. This year the produce shows an increase as all the pans have been worked.

Salt was produced in the four completed plots of the Bhandup salt-works. One plot which was partly developed has been abandoned by the lessee owing to financial stringency while the remaining two have not been touched at all.

1,391 patients were treated at the Departmental dispensary at Bhandup against 1,550 during the previous year.

19. Sales.—The sales at the sea salt-works (except those at Dharasna and Chharvada) during the financial year 1927-28 were 92,53,291 maunds against 91,68,898 maunds in the preceding year. The increase of 84,393 maunds was due to a somewhat greater demand from upcountry markets and larger issues to Calcutta in bond

If the figures of sales of the seasonal year are compared they show an appreciable increase, the removals during the season 1927-28 having been 95,26,306 maunds against 90,20,892 maunds during the preceding year. This was due to larger removals during the months of April to June this year than in the corresponding months of last year.

At the Dharasna-Chharvada salt-works 4·66 lakhs of maunds of salt were sold during the financial year under report against 4·09 lakhs during the previous year. The figures of sales according to the seasonal year were 4·87 lakhs and 4·34 lakhs respectively. The increase was due to the sale of light salt in Khandesh markets.

Appendix C shows the distribution of sea salt. More than two-thirds of the salt were removed to places beyond the Presidency. Removals to all the chief places beyond the Presidency where sea salt is consumed showed an increase, except those to the Nizam's territory, British Malabar and 'Rest of the Madras Presidency' which showed decreases of 7,410, 3,15,615 and 282 maunds respectively. The decrease in the removals to the Nizam's territory and the Madras Presidency is small and calls for no remarks. The large decrease in the removals to British Malabar is partly attributed to the stormy weather which prevailed on the coast in November and December of the last calendar year which precluded country vessels from plying on the coast and to a greater degree to the fact that Madras salt was sold cheaper than Bombay salt in the Malabar markets. Removals to the Central Provinces, Calcutta, 'Foreign Malabar' and Mysore showed increases of 64,552, 1,31,614, 61,888 and 51,450 maunds respectively. The increased removals to Calcutta may be attributed to the orders of Government permitting the transport of salt in bond while at the remaining three places there was a greater demand in order to replenish stocks. Removals to 'Foreign Malabar' are allowed duty free.

During the financial year under report 70 per cent. of the salt produced in the salt-works near Bombay was exported to places outside the Presidency as against 76 per cent. during the previous year.

20. **Loss and Wastage.**—The loss and wastage returned at Dharasna and Chharvada were 2,763 maunds against 6,533 maunds during the preceding year, while those at the other sea salt-works were 6,22,324 maunds against 6,04,814 maunds during the previous year. The amount lost represents

(1) loss by flood and rain
(2) destruction of unsaleable salt for strengthening the brine, and
(3) overestimation of the contents of heaps.

21. **Stocks at the close of the season.**—The balance of salt in the sea salt-works including Dharasna and Chharvada on 30th June this year was 48·84 lakhs of maunds against 56 lakhs on the same date

last year. Since the stocks are somewhat low, the shilotris according to the usual practice in such cases are likely to commence manufacturing operations earlier than usual on the re-opening of the next fair season after the rains. Anyhow the stocks are sufficient to last till February next by which time new salt will be on the market.

22. **Cost price of Salt.**—The cost price of salt at the sea salt-works as declared by the shilotris in the applications for permits for the removal of salt ranged from three pies to 10 annas per maund compared with 3 pies to 9 annas during the previous year. The figures are not quite reliable. The prevailing selling prices of salt removed to above-ghat places from Bhayandar, Dadar, Bhandup and Thana Preventive Stations varied from six to twelve annas per maund against four to seven annas per maund reported last year (the prices were inclusive of the cost of handling and freight from the salt-works to the Preventive Stations). The rise in the cost price was not due to diminution of stock of salt but to ordinary market fluctuations. The prices were reasonable and gave some margin of profit to the traders in salt after about three years of continued loss sustained by them due to trade depression.

Imported Salt.

23. **Quantity and Distribution of Imported Salt.**—The quantity and distribution of salt imported into the Presidency proper are given in Appendix D.

The quantity of Goa salt imported during the year was 3,06,941 maunds against 3,52,346 maunds in the previous year, or a decrease of 45,405 maunds, which chiefly occurred in the imports into the Madras Presidency as in the case of sea salt.

Issues for Consumption.

24. **Issues of Salt for Consumption in the Presidency.**—The total quantity of salt issued and imported for consumption in the Presidency proper is shown in the subjoined table :—

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Maunds.		Lbs.
Gujarat	1926-27	10,95,142	68,40,085	13·17
	1927-28	12,03,366		14·48
Konkan, Deccan, and Southern Maratha Country	1926-27	24,84,699	1,54,79,188	13·21
	1927-28	25,61,836		13·62
Total	1926-27	35,79,841	2,23,19,273	13·20
	1927-28	37,65,202		13·88

25. **Market Prices.**—The average market price of salt in each District in the Presidency proper is recorded in Appendix G.

The variations in the market prices during the year under report as compared with those for the previous three years are trivial. Kolaba, Ahmednagar, Sholapur, Poona, West-Khandesh and Dharwar Districts show slight increases, while Ratnagiri, Kanara, Nasik, East Khandesh Satara, Belgaum and Bijapur Districts on the other hand show a small decrease. The slight variation in prices of sea salt may be attributed to ordinary trade fluctuations. The six Gujarat Districts served by Baragra salt at fixed issue price either from Kharaghoda or Government Salt Agents' depôts or by sea salt from Dharasna-Chharvada salt-works showed no variation except in Kaira District where there was a slight rise of 4 pies per maund.

Revenue and Expenditure.

26. The receipts and expenditure of the Salt Department for the year compared with the figures for the preceding year are shown in detail in Appendix H. An explanation of the variations noticeable in the chief items on both sides of the accounts is given below.

27. **Items of Decrease in Revenue.**—The only main items of revenue which show a decrease are :—

	Rs.
(1) Import duty by land	56,832
(2) Proceeds of sale of Government salt (Baragra salt)	39,301
(3) Excise duty on Government salt . . .	4,11,601
(4) Other items	21,139

The decrease under item (1) was due to smaller imports of Goa salt during the year under report, that under item (2) to less removals of Baragra salt, that under item (3) mainly to the removal of salt to Calcutta in bond, and that under item (4) to the fact that there was an unusual item of receipt in 1926-27 of Rs. 68,000 awarded by the High Court in the Appeals regarding Bhandup salt lands.

28. **Items of Increase in Revenue.**—The only item which shows an appreciable increase in revenue, *viz.*, Rs. 18,017 is the "Cost price on salt supplied to Fish-curers." This was due to a more favourable fishing season on the coast, and the consequent increase in the demand for salt for curing purposes.

29. **Items of Increase in Expenditure.**—The main items which show a noticeable increase in expenditure are the following :—

	Rs.
(1) Supervising Staff	9,957
(2) Subordinate Staff	38,841
(3) Cost of passages.	9,770
(4) Carriage charges	7,060

	Rs.
(5) Scales and weights	11,613
(6) Contract contingencies	12,458
(7) Rents.	3,475
(8) Amelioration of the condition of agarias . .	2,769
(9) Salt purchase and freight (Fish-curing yards) .	6,324
(10) Petty construction and repairs . . .	7,884

The increase of expenditure under items (1), (2), (4), (6) and (7) was chiefly due to the re-imposition of the Viramgam Customs Line and the consequent increase in the number of officers, clerks and menials engaged for the purpose. Item (1) shows an increase also on account of the creation of the new appointment of the Assistant Collector of Salt Revenue, Kanara Range and the Personal Assistant to the Collector of Salt Revenue. Item (3) relates to the cost of passages granted to Messrs. R. L. Sinclair, G. R. Holland and Major C. H. E. Wilson. The renewal of the scales in use at Castle-Rock and at other places in the Department accounts for the increase under item (5) and the construction of a new agarias' line at Kharaghoda accounts for that under item (8). Better fishing season necessitated the purchase of more salt for replenishing the Fish-curing Yards for which reason item (9) shows an increase. The heavy floods in Gujarat were responsible for damage to a large number of chaukis along the Northern Frontier line last monsoon, and the consequent increase of expenditure under item (10) for their renewal.

30. **Items of Decrease in Expenditure**—The principal items which show decreased expenditure are :—

	Rs.
(1) Boat stores and repairs	8,708
(2) Rates and taxes	7,647
(3) Salt purchase and freight (Baragra salt) . .	65,370

The economy exercised in incurring expenditure under item (1) resulted in the saving of Rs. 8,708. Larger savings are anticipated under the head this year on account of the transfer of the work of repairs to boats and barges from the Royal Indian Marine Dockyard to the Salt Department slip at the Sewree Dockyard. The saving effected under item (2) is merely nominal. The Accountant General, Bombay, having changed the classification of charges on account of supply of water to this Department by the B., B. & C. I. Railway and the Municipal bodies from "Rates and taxes" to "Contract contingencies", the expenditure appears under the latter heading (which shows an increase) instead of the former. The fact that production at Kharaghoda and Kuda combined was less in the financial year 1927-28 accounts for the large saving of Rs. 65,370 under item (3).

Miscellaneous.

31. The number of fish-curing yards at which business was transacted during the year under report remained unchanged, *viz.*, 33.

32. Appendix J shows in detail the transactions at all the yards during the year contrasted with those in the previous year. The total quantity of fish brought to be cured was 2,84,268 maunds against 1,87,415 maunds or an increase of 96,853 maunds. The increase occurred at the yards situated in both the Ratnagiri and Kanara Districts.

The increase was due to an abundant quantity of 'Bangda' (Mackerel), 'Surmai', 'Gol' and 'Shengala' caught during the season on the coast between Jaitapur and Bhatkal.

The financial result of the working of the Yards in both the Districts showed, according to Appendix J, a net loss of Rs. 3,010 against a net loss of Rs. 12,591 reported last year, inspite of a very favourable season. The loss of Rs. 3,010 is, however, apparent. It will be seen from col. 12 of Appendix J that the value of salt in stock at the close of the year has been worked out at the *cost price* and not the issue price for which reason there is an apparent loss. When the salt in balance is sold at the issue rate of 13 annas per maund the loss will be converted into profit.

The issue price of salt at the yards continued at 13 annas per maund during the year under report although the contractor's rate for the supply of salt was more favourable.

33. Some fishermen of Boria, Ratnagiri, Jaitapur, Mallukurva, Manki and Murdeshvar availed themselves of the concession of taking salt out to sea for preserving their catches. The quantity issued for this purpose was 1,422 maunds as against 1,873 maunds during the previous year.

At the Majali Yard the Moplas cured fish in barrels by the 'tamarind' process in vogue in Malabar and used 404½ maunds of salt for the purpose of curing 1,215 maunds of fish, the ratio of salt to fish being 1 : 3. The corresponding figures for 1926-27 were 138 maunds and 414 maunds, respectively.

34. The details of offences under the Salt Laws during the year in each of the Divisions have been given in Appendix K. The number of cases in the Northern Division was 4 against 9 in the preceding year. In the Central and Southern Divisions, the number was 32 against 70. Of the 32 cases seven were important ones of gang smuggling and from Karanja Taluka alone. Ten persons with 20 maunds 20 seers 24 tolas of salt in connection with the 7 cases were arrested, the rest having escaped in the darkness. Nine of them were placed before the Magistrates concerned of whom only five were convicted and four released for want of corroborative evidence. The attention of the District Magistrate was drawn to

the facts that it was impossible to find independent witnesses at night time in salt-works, that a regularly constituted identification parade was a sufficient proof against the accused and that the acquittal of accused in such circumstances resulted in a miscarriage of justice. The cases did not, however, justify an appeal to the High Court for revision. The temporary strengthening of the guarding arrangements during the busy season thwarted the attempts of smugglers in the Belapur Taluka.

35. **Farms of Government Salt Works.**—The Government salt work "Sonagar" in Pen Taluka was leased to Mr. Hashya Tukaram for a period of five years from 1st September 1927 on an annual rental of Rs. 600. The previous leases of the other Government salt-works continued to be held by the same persons, except the Juna Desai salt-work at Shiroda which had to be re-leased for the period ending 31st December 1928 as the ex-lessee failed to pay the lease money due.

36. **Denatured Salt.**—Denatured salt for use as manure free of duty at the fixed rate of 13 annas per maund was issued from convenient centres, such as customs houses, salt-works and fish-curing yards to the extent of 2,767 maunds during the year under report against 2,900 maunds during the previous year. The comparative figures of issue from each district are as under :—

	1926-27.	1927-28.
	Mds.	Mds.
Surat	194	394
Thana	1,238	840
Kolaba	83	122
Ratnagiri	1,108	1,050
Kanara	58	254
Sawantvadi State	219	77
Mangalore	..	30
Total .	2,900	2,767

The issue of salt at the above fixed price of 13 annas resulted in a profit and the question of reducing the issue price without resulting loss to Government is under consideration, so that agriculturists may be able to avail themselves of the concession in a greater degree and obtain this valuable manure more cheaply.

37. **Bittern.**—51,146 cwts. and 7 lbs. of refined magnesium chloride were removed from the Pioneer Magnesia Works, Kharaghoda during the year under report against 47,517 cwts. during the preceding year, or an increase of 3,629 cwts., inspite of the removal of the 15 per cent. tariff duty on the imported stuff.

In accordance with the revised rate for royalty, *viz.*, Re. 1 per ton, which rate came into effect from 1st January 1927, Rs. 2,557-4-5 was recovered as royalty from the Company on the above quantity as against Rs. 12,882-11-3 recovered during the previous year.

38. **Refined Salt.**—5,333 maunds of refined salt were removed from the Refinery attached to the Pioneer Magnesia Works on payment of excise duty amounting to Rs. 6,666-4-0. The corresponding figures for the previous year being 6,165 maunds and Rs. 7,706-4-0 respectively.

The cost of guarding the Refinery premises during the period of its working was recovered from the Company.

39. **Industrial Salt**—The quantity of salt issued free of duty to Mills, Tanneries and Chemical Works amounted to 92,554 against 75,300 maunds during the previous year. The increase was due to the fact that all the Mills enjoying the concession were working throughout the year, while the hide business had revived during the period.

40. **Water Supply** —As usual water had to be supplied at Government cost to the establishment stationed at long distances from the source of supply of water especially on the Northern Frontier and in the salt-works around Bombay. Wells were dug at Dongri in Rai Taluka and Panwel in Belapur Taluka with successful results. The scheme for water-supply to Kharepat villages in Uran Taluka has not yet been completed and water continued to be supplied by carts as in the past.

41. **General Remarks.**—The splitting up of the Ratnagiri Range which was too much for one Assistant to manage satisfactorily has been of great benefit to the Department.

42. The re-imposition of the Viramgam Customs Line was effected with the minimum of inconvenience to the general public. There was at the beginning a certain amount of agitation against it mostly through misunderstandings on the part of certain self-constituted leaders of the people but these have all been removed after amicable discussions. It was anticipated that the line would be re-imposed on the same lines as when it existed previously but the large concessions to Kathiawar produce and passengers' baggage have proved the fallacy of this anticipation. In fact, the ordinary traveller would find it difficult to realise that he was crossing a land frontier at Viramgam or Dhanduka Stations. This is not really a salt question, but as there is no separate customs budget and the expense of the Line is debited to 3-Salt, passing mention of it has been made.

43. My predecessor's sudden death so soon after his retirement was much felt by the Department which he had served so zealously for the last 34 years. Mr. R. L. Sinclair in addition to being a great cricketer and big game shot had a great *penchant* for

organizing and it is doubtful if thoughts for the improvement of the efficiency of the Department and of bettering the conditions of the staff were ever out of his mind.

The work of the Department has continued to be good. I would specially mention the attention paid by Mr. C. McM. Pearson, ably seconded by Khan Bahadur Ghulam Ali Ghulam Mustafa, to the manufacture of salt at Kharaghoda and at Kuda. Mr. C. H. W. Lake's remarkable local knowledge and tact have largely conduced to the smooth working of the Southern half of the Preventive Line and at Viramgam. Rao Bahadur Maneklal in charge of the Thana Range has been of great assistance to me in the administration of that very complex salt area, and I have received ungrudging and invaluable assistance from my Personal Assistant, Mr. P. N. Pesikaka. Mr. T. J. Walke inspite of bad health during one period has not spared himself in the efficient administration of the vessels and lights in his charge and has been successful in making considerable economies.

I have the honour to be,

Sir,

Your most obedient servant,

G. L MACGREGOR,

Collector of Salt Revenue, Bombay.

APPENDICES.

APPENDIX

Statement showing the Produce and Sales of Salt manufactured
1926-27 and

Taluka.	Year.	No. of Sazas.	No. of Salt Works.	Balance at the commencement of the year.	Produce.
				Mds.	Mds.
Baragra Salt.					
Kharaghoda	1926-27	2	2	63,13,039	12,64,079
	1927-28	2	3	38,20,358	20,30,261
Kuda	1926-27	...	...	14,38,555	3,93,204
	1927-28	...	...	18,31,759	3,10,200
Sea Salt.					
Dharamna	1926-27	2	2	4,02,419	4,56,282
	1927-28	2	2	4,12,100	4,93,215
Konkan Salt Works.					
Maroli	1926-27	1	1	9,978	17,091
	1927-28	1	1	11,073	17,260
Bassein	1926-27	7	29	6,57,398	12,83,830
	1927-28	7	29	5,18,714	14,03,404
Rai	1926-27	9	46	8,37,076	13,23,511
	1927-28	9	46	8,08,295	13,98,133
Trombay	1926-27	4	24	3,90,136	9,05,140
	1927-28	4	24	3,32,691	9,30,544
Bhandup	1926-27	3	5	1,29,612	3,64,621
	1927-28	3	5	1,16,514	3,60,958
Dadar	1926-27	3	17	2,89,254	7,06,103
	1927-28	3	17	2,21,796	7,18,294
Belapur	1926-27	6	19	4,29,681	8,93,925
	1927-28	6	18	4,78,694	9,54,445
Sheva	1926-27	6	38	9,60,126	19,74,274
	1927-28	6	39	9,91,845	17,01,344
Uran	1926-27	5	39	7,05,812	9,30,977
	1927-28	5	39	6,97,847	8,86,341
Karanja	1926-27	4	25	4,70,024	5,06,059
	1927-28	4	23	4,92,215	4,03,259
Pen	1926-27	4	25	2,67,145	2,88,723
	1927-28	4	25	2,53,972	3,33,549
Vengorla	1926-27	1	24	98,480	70,899
	1927-28	1	24	88,528	79,295
Sanikatta	1926-27	1	123	2,80,552	16,971
	1927-28	1	123	1,76,388	1,82,159
Total of Sea Salt	1926-27	56	417	59,34,573	97,32,406
	1927-28	56	415	56,00,672	99,22,200
Grand Total	1926-27	58	419	1,36,86,167	1,18,89,689
	1927-28	58	418	1,12,52,789	1,22,62,661

A.

in the Bombay Presidency for the Manufacturing Seasons of 1927-28.

Total of Balance and Produce.	Sales.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
Mds.	Mds.	Mds.	Mds.	Mds.	
75,77,118	24,90,519	12,66,241	37,56,760	38,20,358	
58,50,619	21,90,334	2,96,107	24,86,441	33,64,178	
18,31,759	...	...	...	18,31,759	
21,41,959	3,52,620	1,02,754	4,55,374	16,86,585	
8,52,701	4,34,068	6,533	4,40,601	4,12,100	
9,05,315	4,87,081	2,763	4,89,844	4,15,471	
27,069	15,690	306	15,996	11,073	
28,333	20,667	306	20,973	7,360	
19,41,228	13,67,712	54,802	14,22,514	5,18,714	
19,82,118	14,10,468	71,840	14,82,308	4,99,810	
21,61,187	12,89,860	63,032	13,52,892	8,08,295	
22,06,428	13,84,326	73,141	14,57,467	7,48,961	
12,95,276	8,80,798	81,787	9,62,585	3,32,691	
12,63,235	9,03,980	61,427	9,65,407	2,97,828	
4,94,233	3,25,047	52,672	3,77,719	1,16,514	
4,77,472	3,46,741	27,422	3,74,163	1,03,309	
9,95,357	7,35,620	37,941	7,73,561	2,21,796	
9,40,090	6,83,018	32,673	7,15,691	2,24,399	
13,23,606	7,99,068	45,844	8,44,912	4,78,694	
14,33,139	9,52,095	74,075	10,26,170	4,06,969	
29,34,400	18,72,426	70,129	19,42,555	9,91,845	
26,93,189	17,78,852	71,091	18,49,943	8,43,246	
16,36,789	8,54,592	84,350	9,38,942	6,97,847	
15,84,188	10,13,690	62,626	10,76,316	5,07,872	
9,82,083	4,48,187	41,681	4,89,868	4,92,215	
8,95,474	5,22,447	59,163	5,81,610	3,13,864	
5,56,168	2,49,876	52,320	3,02,196	2,53,972	
5,87,521	3,20,402	65,031	3,85,433	2,02,088	
1,69,359	77,178	3,653	80,831	88,528	
1,67,823	80,769	4,003	84,772	83,051	
2,97,523	1,04,838	16,297	1,21,135	1,76,388	
3,58,547	1,08,851	19,526	1,28,377	2,30,170	
1,56,66,979	94,54,960	6,11,347	1,00,66,307	56,00,672	
1,55,22,872	1,00,13,387	6,25,087	1,06,38,474	48,84,398	
2,50,75,856	1,19,45,479	18,77,588	1,38,23,067	1,12,52,789	
2,35,15,450	1,25,56,341	10,23,948	1,35,80,289	99,35,161	

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX B.

Statement showing the distribution of Baragra Salt during the years 1926-27 and 1927-28.

Name of Province or District.	1926-27.	1927-28.	Increase or decrease.
1	2	3	4
	Mds.	Mds.	Mds.
Central Provinces	5,79,780	5,73,120	—6,660
United Provinces	7,37,100	7,07,850	—29,250
Central India, Málwa and Rájputána	4,55,544	3,67,950	—87,594
Gwalior	528	...	—528
Total	17,72,952	16,48,920	—1,24,032
Local Consumption.			
Ahmedabad	1,81,558	1,81,589	+ 31
Kaira	1,20,405	1,38,485	+ 18,080
Panch Maháls	1,03,009	1,34,579	+ 31,570
Broach	1,890	1,350	— 540
Surat	2	1	—1
Baroda	1,82,735	1,77,885	—4,850
Mahi Kántha Agency	45,757	54,434	+ 8,677
Rewa Kántha Agency	27,558	25,428	—2,130
Pálanpur Agency	53,090	46,651	—6,439
Káthiáwár Agency	2,024	2,162	+ 138
Cambay	12,436	14,838	+ 2,402
Bombay	2,820	2,690	—130
West Khándesh	1,351	1,800	+ 449
Total	7,34,535	7,81,792	+ 47,257
Khárághola Refinery	8,600	8,775	+ 175
Grand Total	25,16,087	24,89,487	—76,600

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizam's Territory.		Calcutta.		United Provinces.	
	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.
1	2	3	4	5	6	7	8	9	10	11
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	...	...	...	...	...	...	...	...
Maroli	...	...	...	...	...	...	...	...	...	...
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen . . .	16,77,930	17,42,482	..	830	15,01,971	14,94,561	6,45,778	7,77,302	21	...
Shiroda	...	...	...	...	...	...	...	...	...	...
Sánikatta	...	...	...	...	...	...	...	...	...	...
Total .	16,77,930	17,42,482	...	830	15,01,971	14,94,561	6,45,778	7,77,302	21	...

APPENDIX C—*continued.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—*continued.*

	Malwa and Indore.		Bihar and Orissa.		Madras Presidency.			
					British Malabar.		Rest of the Presidency.	
	1926-27.	1927-28.	1926-37.	1937-38.	1926-37.	1937-38.	1926-37.	1927-38.
	12	13	14	15	16	17	18	19
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	3,073	4,524	...	...	...	...	...	...
Maroli	...	...	...	...	...	...	...	...
Bassein, Rái, Dadar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen	...	...	18,395	8,494	15,13,378	11,97,384	2,86,097	2,86,244
Shiroda	...	...	...	...	11,058	10,537	...	...
Sánikatta	...	...	...	...	...	...	5,720	5,291
Total .	3,072	4,524	18,395	8,494	15,33,436	13,07,821	2,91,817	2,91,535

APPENDIX C—*concluded.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—*concluded.*

	Total.		Foreign Malabar.		Mysore.		Within the Presidency.		Total.	
	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.
	20	21	22	23	24	25	26	27	28	29
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	...	...	...	...	4,06,383	4,01,436	4,09,455	4,05,950
Bhavli	...	...	...	...	...	...	15,153	20,418	15,152	20,418
Bassein, Rái, Dádar, Trombay, Bhándup, Bolápur, Uran, Shewa, Karanja and Pen	17,9-,475	14,83,523	5,43,8?2	6,05,710	6,08,899	6,60,349	21,67,510	32,74,106	89,62,801	90,47,443
Shirodá	11,058	10,537	...	...	...	...	70,494	69,421	81,552	79,958
Sávantvádi	5,720	5,291	...	...	...	...	1,03,073	1,00,182	1,09,393	1,05,473
Total	18,15.'73	14,99,355	5,43,822	6,05,710	6,08,899	6,60,340	27,63,313	39,25,553	95,78,353	97,19,241

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea. — Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.
Table and packing Salt.	United Kingdom.	Bombay	Steamers, etc.	6,756	8,452
Table and packing Salt.	Holland	,,	,,	40	50
Common Salt	South Africa	,,	,,	5	6
Details not known	China	,,	,,	2	3
Table and packing Salt.	Straits Settlements.	,,	,,	1	1
Table and packing Salt.	United States of America.	,,	,,	105	132
Common Salt	Aden	,,	,,	9	11
Table and packing Salt.	Germany	,,	,,	90	113
Table and packing Salt.	Spain	,,	,,	3	3
Table and packing Salt.	Australia	,,	,,	21	27
Black Salt	Kathiawar	,,	,,	1,263	1,578
		Total Importation by Sea		8,295	10,376
Goa Salt					
Common Salt					

D.

and by Land into the Bombay Presidency during the Year 1927-1928.

Importations by Land.						Total of Imports by Sea and Land.	
Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.	Mds.	Rs.
						8,295	10,376
Karwar .	Bombay Presidency.	Goa Fr. .		492	564		
Dodamarg .	Do.	,,		1,715	2,165		
Castle-Rock	Do.	,,		2,24,784	3,80,914		
...	Madras .	...		838			
...	Mysore .	...		75,114			
...	Nizam's	...		3,974			
Gogo .	Ahmedabad .	Bhavnagar.	By head loads and carts.	24	30		
Total Importations by Lands . . .				3,06,941	3,83,673	3,06,941	3,83,673
Total Importation by Sea and Lands . .				...	...	3,15,236	3,94,049

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX E.

Statement showing the quantitie of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1926-27 and 1927-28.

Description of Salt.	1926-27.		1927-28.		Increase in 1927-28.		Decrease in 1927-28.		Remarks.
	Quantity.	Actual amount realized.	Quantity.	Actual amount realized.	Quantity.	Actual amount realized.	Quantity.	Actual amount realized.	
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds	Rs.	
Baragara Salt	25,16,087	28,97,864	24,39,487	27,97,780	...	...	76,600	1,00,084	
Sea Salt . . .	99,30,699	1,12,77,309	1,00,26,158	1,09,10,160	95,459	...	...	3,67,149	
Natural Salt	...	...	...	...	...	...	...	...	
Sinda Salt	...	...	...	...	...	...	...	...	
Table, Packing and common Salt	7,481	9,363	7,032	8,797	...	...	449	566	
Bhavnagar Black Salt (Sanchal) .	1,306	1,632	1,287	1,608	...	...	19	24	
Total .	1,21,55,573	1,41,86,168	1,24,73,964	1,37,18,345	95,462	...	77,068	4,67,823	

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX F.

Details of issues of salt from different sources of supply during the years 1926-27 and 1927-28.

Descriptions of Salt.	Full Duty.		Nominal Duty.		Free.		Total.	
	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Baragara Salt	25,06,456	24,29,629	...	...	*9,631	†9,858	25,16,087	24,39,487
Sea Salt	88,24,027	82,28,330	5,43,822	6,05,710	‡2,10,504	§8,85,201	95,78,353	97,19,241
Imported Salt	3,61,133	3,15,236	...	...	...	...	3,61,133	3,15,236
Total .	1,16,91,616	1,09,73,195	5,43,822	6,05,710	2,20,135	8,95,059	1,24,55,573	1,24,78,964

* Includes mds. 8,600 issued to Kharaghoda Refinery.
† „ 8,775 ditto ditto.
‡ Includes mds. 1,50,854 exported free to Calcutta under the new System.
§ „ 7,77,392 „ „ „

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX G.

Statement showing the average market price of salt in the several districts in the Bombay Presidency during 1924-25, 1925-26, 1926-27 and 1927-28.

District.	1924-25, Duty Rs. 1-4-0.	1925-26, Duty Rs. 1-4-0.	1926-27, Duty Rs. 1-4-0.	1927-28, Duty Rs. 1-4-0.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay . . .	2 10 0	2 10 9	2 12 9	2 12 9
Ahmedabad . .	2 4 7	2 4 7	2 4 7	2 4 7
Kaira . . .	2 5 10	2 6 6	2 6 5	2 6 9
Panch Mahals . .	2 4 1	2 5 9	2 8 0	2 8 0
Broach . . .	2 4 2	2 3 7	2 2 7	2 2 7
Surat . . .	2 2 7	2 2 7	2 2 7	2 2 7
Thana . . .	2 12 2	2 10 8	2 10 8	2 11 4
Kolaba . . .	2 6 6	2 6 11	2 3 4	2 6 7
Ratnagiri . . .	3 0 10	3 0 8	2 15 0	2 11 6
Kanara . .	2 11 0	2 12 0	2 10 2	2 8 2
Nasik . . .	2 14 1	2 11 8	2 10 11	2 6 8
Khandesh West . .	3 4 7	3 8 3	2 15 8	3 6 7
Do. East . .	3 11 9	3 7 6	3 7 0	3 3 11
Ahmednagar . .	3 0 10	3 0 4	2 13 0	2 14 9
Sholapur . . .	3 4 10	3 3 0	3 6 8	3 8 2
Poona . . .	3 1 2	2 15 8	2 13 8	2 14 0
Satara . . .	3 6 3	3 3 6	3 10 1	3 5 11
Belgaum . . .	3 1 11	2 14 6	2 11 11	2 9 1
Dharwar . . .	3 3 3	3 3 4	3 4 10	3 6 2
Bijapur . . .	3 3 6	3 1 3	2 14 8	2 12 5

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1927-28, contrasted with those of the year 1926-27.

Receipts.

Items.	1926-27.	1927-28.
	Rs.	Rs.
SALT REVENUE.		
CENTRAL.		
Customs Duty on Salt—		
Import Duty by Sea	10,970	10,376
Do. by Land	4,40,505	3,83,673
Proceeds of Sale of Government Salt—		
Baráagara Salt	7,82,959	7,23,658
Proprietary right of Government in Salt Works—		
Government-rent at Maundage rate	1,38,077	1,39,500
Do. (Dharasna-Chharvada Salt)	19,190	21,830
Do. (Konkan Salt Works credited to Land Revenue)	177	177
Farms of Government Salt Works	47,110	44,732
Other Salt (cost price on salt supplied to fish-curers Agriculturists etc.)	55,265	73,282
Excise Duty—		
On permits issued	1,37,26,231	1,33,14,630
At nominal rate	8,462	9,666
Single and double duty (on excesses discovered on examination and by weighment at places of Import)	10,137	11,851
Fines and Forfeitures	1,696	727
Fees for overtime work	28,089	30,131
Miscellaneous—		
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000	10,000
Cost of Establishment recovered from Salt-farmers	6,255	6,215
Other Items	1,05,593	84,454
Total	1,53,70,716	1,48,64,902
Deduct Refunds	1,24,883	1,28,452
Net Total, Central	1,52,45,833	1,47,36,450
PROVINCIAL.		
Sale-proceeds of forms, etc. (Credited to XXXIV.—Stationery and Printing)	102	326
Total Provincial	102	326
Grand Total, Salt Revenue	1,52,45,935	1,47,36,776

APPENDIX H—*continued.*

Expenditure.

Items.	1926-27.	1927-28.
SALT, CENTRAL.	Rs.	Rs.
H.—1 Pay of Officers—		
Supervising staff	95,806	1,05,763
H.—2 Pay of establishment—		
Subordinate staff	17,36,334	17,75,175
H.—3 Allowances, Honoraria, etc.—		
Travelling Allowance	1,40,968	1,37,364
House Rent Allowance	10,026	10,655
Local Allowance	38,109	38,340
Overtime Allowance	28,228	28,944
Other Allowances Ration	240	240
Rewards including rewards to Agaria Patels at Dharasna and Chharwada	1,258	1,519
Cost of passage granted under the Superior Civil Service Rules of 1924	...	9,770
H.—4 Supplies and Services—		
Boat charges	32,525	32,015
Boat Stores and Repairs	49,487	40,779
Clothing charges	34,699	41,759
Purchase of land	1,208	845
Purchase of boats	2,679	838
Scales and weights	1,261	12,874
Supply of Medicines	4,244	4,159
Supply of clothing to crews	1,592	1,060
Rewards	136	187
Remuneration to Railway Companies for collecting salt-statistics	2,880	2,040
H.—5 Contingencies—		
Contract Contingencies	68,935	81,393
Rents	10,647	14,122
Carried forward	29,88,832	28,20,555

APPENDIX H—*concluded.*

Expenditure—*continued.*

Items.	1926-27.	1927-28.
SALT, CENTRAL—*continued.*	Rs.	Rs.
Brought over	28,88,832	28,20,557
Contingencies—*continued.*		
Rates and taxes	9,780	2,133
Purchase of bicycles	160	108
Service Postage and Telegrams	14,983	15,270
Other Contingent expenditure		
Law charges	814	1,441
Prizes for the best manufacture of salt at Khara ghoda	700	700
Office expenses and miscellaneous	8,535	8,724
Secret Service Fund	...	270
Telephone charges	338	338
Ameliorating the condition of agarias	4,733	7,502
Deduct—Amounts—		
Expenditure of the Chief Account Officer debitable to 6.—Excise	2,605	2,051
Contribution recovered from Provincial Governments on account of Personal allowance of an Assistant Collector	784	...
Contribution recovered	14,013	12,964
Total deduction	17,402	15,015
Net Total (Salt)	22,83,903	23,61,312
J.—Salt Purchase and Freight—		
Salt purchase on account of Barágara salt	5,07,823	4,42,453
Salt removal of salt to fish curing yards, etc.	30,250	36,574
II.—Works Petty Construction and repairs	87,464	95,348
Grand Net Total	29,09,440	29,35,687

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX I.

	1925-26.		1926-27.		1927-28.	
	Quantity.	Duty Realizations.	Quantity.	Duty Realizations.	Quantity.	Duty Realizations.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1. Quantity issued and duty recovered in cash during the year.	78,01,211	97,51,513	83,90,059	1,04,96,410	77,42,107	96,84,302
2. Quantity issued on credit bonds during the year but the duty on which remained to be recovered in the following year.	24,56,596	...	37,07,075	...	27,87,057	
3. Quantity remaining unissued at the end of the preceding year and issued in the year duty on which was realised and accounted for in that year.	1,49,500	...	1,71,849	...	1,28,195	
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year.	...	30,30,594	...	30,70,745	...	34,56,411
5. Duty realised in the year but quantity not issued until after expiry of the year.	...	2,71,532	...	1,58,908	...	1,08,702
6. Duty realised for salt remaining unissued on credit bonds duty having been realised before issue.	...	970	...	78	...	5,182
Total	1,04,07,307	A 1,30,03,908	1,13,30,483	B 1,37,26,231	1,06,57,959	C 1,33,14,030

A Includes Rs. 168-2-0 as Duty on Refined Salt

B " " 7,706-4-0 " " " and Rs. 5-0-0 on Kuda Salt.

C " " 6,665-0-0 " " " and Rs. 2-7-0 on Kuda Salt.

G. L. MacGREGOR,

Collector of Salt Revenue.

APPENDIX J.

APPENDIX

tatement showing the operations of the Fish-Curing Yards in the years 1927-28

Serial No.	Name of Yard.	Years.	Quantity of fish brought to be cured.	Quantity of salt issued.	Quantity of fish removed.	Proportion of fish to each maund of salt issued.
1	2	3	4	5	6	7
	Ratnagiri District.		Mds.	Mds.	Mds.	Mds.
1	Boria	1927-28	5,825	1,942 39*a*	4,868	3
		1926-27	5,160	1,720	3,870	3
2	Jaigad	1927-28	7,721	2,574	5,790	3
		1926-27	11,492	3,818	8,619	3
3	Varoda	1927-28	1,526	509 15*a*	1,144	3
		1926-27	2,206	735 8*a*	1,655	3
4	Kalbadevi	1927-28	791	264	593	3
		1926-27	1,898	633 5*a*	1423	3
5	Ratnagiri	1927-28	24,990	8330 20*a*	18,743	3
		1926-27	30,318	10,024 5*a*	22,738	3
6	Purnagad	1927-28	1,754	585	1,315	3
		1926-27	2,524	842	1,932	3
7	Jaitapur	1927-28	7,100	2,367 31*a*	5,370	3
		1926-27	8,829	2,943 63*a*	6,623	3
8	Vijaydrug	1927-28	4,011	1,337 5*a*	3,008	3
		1926-27	3,517	1,363 10*a*	2,638	2·58
9	Mumbri	1927-28	2,250	750	1,688	3
		1926-27	2,367	789 39*a*	1,776	3
10	Mithao	1927-28	5,137	1,200	3,853	3·05
		1926-27	3,870	1,268 3*a*	2,902	3·05
11	Achra	1927-28	5,312	1,698	4,051	3·18
		1926-27	3,362	1,087	2,477	3·04
12	Serjekot	1927-28	3,660	915	2,745	4
		1926-27	2,747	889 10*a*	2,060	3·09
13	Malwan	1927-28	27,098	7,840 85*a*	20,328	3·45
		1926-27	20,371	5,479 80*a*	15,240	3·72
14	Devbag	1927-28	18,403	5,393 5*a*	13,802	3·41
		1926-27	13,210	3,780 6*a*	9,907	3·49
15	Mobar (Devbag foreshore)	1927-28	4,583	1,445	3,437	3·17
		1926-27	5,206	1,636	3,904	3·18
16	Kochra	1927-28	4,950	1,593 8*a*	3,712	3·11
		1926-27	2,074	681 5*a*	1,556	3·29
17	Vengorla	1927-28	16,257	5,286	12,193	3·07
		1926-27	7,337	2,187	5,503	3·35
18	Shiroda	1927-28	7,813	2,506	5,859	3·12
		1926-27	2,751	778	2,063	3·54
	Total Ratnagiri District	1927-28	1,49,240	46,659 217*a*	1,11,993	3·20
		1926-27	1,30,179	40,472 230*a*	96,874	3·20

(*a*) Issued for agricultural

J.

Ratnagiri and Kanara Districts of the Bombay Presidency for the and 1926-27.

Expenditure including cost of construction, removal, etc., of yards.	Receipts.					Remarks.
	Amount realised by sale of salt.	Miscellaneous receipts.	Stock of salt at the close of the year.	Value of salt in stock at the close of the year at cost price.	Total.	
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Mds.	Rs.	Rs.	
2,304	1,577 33a	7	348	143	1,737 33a	
2,108	1,469	8	1,504	713	2,190	
3,316	2,091	18	2,333	1,065	3,174	
7,536	3,295	1	1,753	840	4,136	
2,647	413 12a	5	577	286	,704 12a	
1,525	638 6a	10	1,112	551	1,199 6a	
1,697	214	2	1,499	706	922	
1,673	563 4a	2	991	526	1,091 4a	
6,459	6,768 24a	25	2,205	1,016	7,809 24a	
8,464	8,539 4a	25	3,214	1,607	10,171 4a	
1,409	475	8	803	406	884	
1,730	730	3	1,395	727	1,460	
3,731	1,939 26a	4	3,344	1,476	3,419 36a	
5,613	2,550 53a	4	3,948	2,208	5,762 53a	
6,049	1,086 4a	5	1,664	815	1,906 4a	
4,147	1,187 8a	6	3,014	2,449	3,643 8a	
1,541	669	3	1,074 732	451 595	1,093 1,266 34a	
1,698	671 24a	...	1,415	684	1,700	
2,587	1,055	11	1,269	1,023	2,133 2a	
3,031	1,097 2a	13	917	444	1,525	
3,188	1,850	1	1,258	1,022	1,970	
2,221	947	1	1,689	636	1,584	
2,466	743	5	1,087	883	1,471 8a	
3,180	584 6a	4	3,844	1,782	8,411 73a	
7,814	6,374 73a	255	4,026	3,273	8,217 73a	
8,597	4,702 72a	242	2,993	1,872	5,704 4a	
5,524	4,382 4a	10	2,584	2,099	5,346 5a	
6,308	3,241 5a	6	3,643	1,765	3,050	
3,421	1,174	11	3,280	2,665	4,071	
4,457	1,398	5	972	430	1,729 7a	
1,869	1,294 7a	4	833	608	1,315 4a	
1,630	543 4a	16	6,065	3,051	7,361	
6,501	4,294	5	6,283	5,105	6,984	
7,080	1,574		2,125	974	3,010	
3,363	2,036	...	1,969	1,600	2,304	
3,834	604	...				
64,921	37,904 182a	386	38,489	17,683	55,972 182a	
74,032	34,682 190a	342	40,224	19,554	,578 190a	

Purposes.

APPENDIX

Serial No.	Name of Yard.	Years.	Quantity of fish brought to be cured.	Quantity of salt issued.	Quantity of fish removed.	Proportion of fish to each maund of salt issued.
1	2	3	4	5	6	7
	Kanara District.		Mds.	Mds.	Mds.	Mds.
19	Majali	1927-28 .	10,602	4,447 12*a*	14,702	4·41
		1926-27 .	8,079	1,834	6,059	4·43
20	Baitkhol	1927-28 .	2,095	599	2,396	5
		1926-27 .	2,308	462	1,846	5
21	Bingi	1927-28 . .	11,403	3,176 7*a*	8,247	3·59
		1926-27 . .	2,051	689	1,933	3·85
22	Chendia	1927-28 . .	9,567	2,356	7,073	4·06
		1926-27 . .	4,457	1,306 19*a*	3,712	3·41
23	Kodar	1927-28 . .	8,528	2,922	5,900	3·01
		1926-27 . .	1,287	403	1,058	3·19
24	Harwada	1927-28 . .	15,294	4,001	12,745	3·82
		1926-27 . .	5,846	1,087	4,455	4·02
25	Keni	1927-28 . .	6,874	2,009	5,384	3·17
		1926-27 . .	4,238	1,340 5*a*	3,314	3·16
26	Gangavli	1927-28 . .	6,179	1,565	4,878	3·95
		1926-27 . .	4,061	1,065	3,181	3·81
27	Tadri	1927-28 . .	9,084	2,263 10*a*	6,767	4·02
		1926-27 . .	3,908	1,115	2,991	3·55
28	Kumta	1927-28 . .	5,398	1,068 14*a*	4,250	4·90
		1926-27 . .	2,560	582 27*a*	1,978	4·40
29	Mallukurwa . .	1927-28 . .	13,117	3,396	11,515	5·46
		1926-27 . .	5,118	881	4,344	5·81
30	Manki	1927-28 .	8,567	1,610	7,130	5·30
		1926-27 .	3,738	788	3,115	4·74
31	Murdeshwar . .	1927-28 .	3,178	837 19*a*	3,038	3·80
		1926-37 .	1,424	418	1,168	3·41
32	Shirali	1927-28 .	12,171	2,193 24*a*	10,135	5·55
		1926-37 .	7,170	1,219	5,950	5·88
33	Bhatkal	1927-28 .	3,371	800 84*a*	2,559	4·21
		1926-27 .	1,839	403	1,418	4·57
	Total Kanara District	1927-28 .	1,35,028	32,253 170*a*	1,07,318	4·19
		1926-27 .	58,336	13,581 51*a*	46,472	4·29
	GRAND TOTAL	1927-28 .	2,84,268	78,011 387*a*	2,19,211	3·60
		1926-27 .	1,87,415	53,983 281*a*	1,43,346	3·47

(*a*) Issued for

J—*continued.*

Expenditure including cost of construction, removal, etc., of yards.	Receipts.					Remarks.
	Amount realised by sale of salt.	Miscellaneous receipts.	Stock of salt at the close of the year.	Value of salt in stock at the close of the year at cost price.	Total.	
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Mds.	Rs.	Rs.	
3,000	3,613 10*a*	15	2,477	998	4,626 10*a*	
2,901	1,527	6	1,750	1,422	2,955	
1,797	187	15	991	385	887	
3,096	403	11	2,206	1,794	2,307	
1,654	2,580 6*a*	17	992	415	3,013 6*a*	
1,209	584	8	838	681	1,273	
1,480	1,914	...	979	105	2,319	
2,064	1,087 10*a*	...	991	805	1,893 10*a*	
2,215	2,379	...	1,975	800	3,179	
1,800	343	...	1,488	1,205	1,547	
2,872	3,380	2	3,234	916	4,198	
1,828	938	...	1,233	1,002	1,930	
1,573	1,632	...	1,671	675	2,307	
2,176	1,160 4*a*	...	2,225	1,807	2,967 4*a*	
1,415	1,372	...	1,712	741	2,013	
1,796	890	...	1,432	1,163	2,053	
1,971	1,638 8*a*	36	994	393	2,366 8*a*	
1,297	962	1	416	388	1,301	
2,236	868 11*a*	9	1,683	654	1,531 11*a*	
2,397	502 28*a*	11	1,261	1,041	1,554 28*a*	
3,187	1,946	25	2,243	963	3,034	
4,080	719	...	2,467	2,021	2,770	
1,535	1,313	...	1,287	547	1,860	
2,019	679	1	1,043	1,335	2,015	
967	650 10*a*	...	823	328	1,008 10*a*	
1,276	864	...	788	640	1,004	
2,314	1,781 20*a*	...	1,290	537	2,318 20*a*	
2,744	1,038	5	1,128	1,160	2,203	
1,637	650 71*a*		545	310	960 71*a*	
2,298	350	2	1,955	1,588	1,940	
29,803	26,208 142*a*	119	21,884	9,096	35,418 142*a*	
32,981	11,564 43*a*	45	22,158	18,002	29,611 43*a*	
94,724	64,107 324*a*	505	60,378	26,778	91,390 374*a*	
1,07,013	46,246 233*a*	387	63,382	47,556	94,189 233*a*	

agricultural purposes.

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX K.

Statement showing details of cases of Salt Smuggling disposed of by the Salt Department during the year 1927-28.

Divisions.	Salt.											
	Nature of Offence.											
	Theft from Salt Works.		Smuggling foreign salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	1	2 28 30	...	...	3	0 37 25	...	...	...	...	3	3 25 55
Damaun Frontier	...	...	...	...	...	...	1	1 33 0	...	...	1	1 33 0
Total N. D. and Damaun	1	2 28 30	...	...	2	0 37 25	1	1 33 0	...	...	4	5 18 55
Southern Division	9	20 20 52	...	...	10	1 39 65	1	2 0 0	10	9 19 71	30	34 0 28
Goa Territory	...	...	2	0 26 0	...	...	...	...	...	...	2	0 26 0
Total S. D. and Goa	9	20 20 52	2	0 26 0	10	1 39 65	1	2 0 0	10	9 19 71	32	34 26 28
Total	10	23 9 2	2	0 26 0	12	2 37 10	2	3 33 0	10	9 19 71	36	40 5 3

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APPENDIX K—*continued.*

Divisions.	Salt—*contd.*											
	Mode of Smuggling.											
	By Head-loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	1	0 11 25	...	...	...	...	1	0 26 0	1	2 28 30	3	3 25 55
Damaun Frontier	...	...	1	1 33 0	...	...	...	...	...	...	1	1 33 0
Total N. D. and Damaun .	1	0 11 25	1	1 33 0	...	...	1	0 26 0	1	2 28 30	4	5 18 55
Southern Division	18	22 31 40	...	...	3	5 16 31	1	1 30 40	8	4 11 68	30	34 0 28
Goa Territory	2	0 26 0	...	...	...	...	...	...	...	...	2	0 26 0
Total S. D. and Goa .	20	23 17 40	...	...	3	5 16 31	1	1 20 40	8	4 11 68	32	34 26 28
Total .	21	23 28 74	1	1 33 0	3	5 16 31	2	3 6 40	9	7 0 18	36	40 5 3